61A202 (2-07) Commonwealth of Kentucky
DEPARTMENT OF REVENUE

DEFAITIMENT OF TIEVENOE	
OFFICE USE ONLY	
PMD =	

## 2007 **PUBLIC SERVICE COMPANY PROPERTY TAX RETURN** FOR RAILROAD CAR LINE

For Year Ending December 31, 2006

File by April 30, 2007 with: Office of Property Valuation Public Service Branch 200 Fair Oaks Lane, Fourth Floor Station 32 Frankfort, Kentucky 40620 (502) 564-8175 Fax (502) 564-8192

GNC # C		For Yea	r Ending Decen	nbe	r 31, 2	006	Fax (502) 5		
	TURB EXISTIN		Re of inc of lim or Ap Ke Pro	venue the any perso cluding rai railroad o nited to, fla similar ty oril 30 of entucky do operty Val each comp	authority to va on or business ilroad car line co car in or throu at, tank, refrige pe car. This re each year, cou uring the prece luation will de pany allocable	136.120 gra alue and as a performir ompanies v igh Kentuc erator, passe eturn must vering the eding calen termine the	ents the Department of sess all of the property any public service which operate any kind which operate any kind of the property sleeping, freight be filed on or before movement of cars in dar year. The Office of the value of rolling stock by, based on 100 percent ayer of the assessment		
		I through PART III		A t	taxpayer	may request a	30-day ex	tension to file if good	
A. Taxpayer N				ret	urn (KRS	5 136.130). All	late filing	he due date of the tax s will be subject to a	
B. Taxpayer C	minimum penalty of 10 percent of the total taxes due. The penalty for failure to file is 20 percent of the total taxes due (KRS 132.290). Furthermore, anyone who willfully fails to file shall be fined \$1,000, and \$50 for each day after April 30 (KRS 136.990).  F. (Complete if different from items A–B)								
C. Telephone (	)	Fax No. (	)	wi	th the Ken	tucky Departm	ient of Reve		
_	ederal ID Numb	per:	<u>:</u>	Send tax bills and all correspondence to:  Name					
E. Type Owne	ership:			Tit	:le				
☐ Corporatio	on □ Proprieto: p □ Other (sp	rship 🗖 Foreign ecify)		_		)		Vo. ()	
PART I	loaded and unloa (Part III). If addition	ded miles. The total mi onal space is needed, att	car and car mark on ead les traveled over each ra cach a separate schedule se for which you are res	ilroad or ma	d in Kentu ake copies	icky (Part I) mu s of this page. If	ist equal tot you have n	al mileage in Kentucky nore than one car mark	
Nan	ne of Railroad Over Traveled in Kentu	Kind or Class of Cars	Car Mark(s) Identifi at Interchanges			Miles Traveled Over Each Railroad in Kentucky			
		t equal the total of Co.				TOTAL			
PART III PART III SUMMARY	Classify cars as refr everywhere must p Kentucky must inc	rigerator, tank or other (w pertain to Column B total clude loaded and unload	r classification in the tota hich includes but not limi number of units forward ed miles. You must attact 5. and include Canada and	ted to led fro n a su	o, box, flat, om Part II. ımmarized	gondola and ho Total miles trave	pper). Colui eled everyw	nn C total miles traveled here and total mileage in	
A Car Class	B Total Number of Units (Cars) in in Total Fleet of Rolling Stock (Forwarded from Part II, Col. G)	C Total Miles Traveled Everywhere in the U.S., Canada and Mexico by Total Fleet of Rolling Stock	D  Total Mileage in Kentucky (Forwarded from Part I)	E F Total Kentucky Total F. Percent Valu (Total D (Forwarde ÷ Part II, C Total C) Total		e d from ol. K,	G Total Kentucky Taxable Value (E x F)		
1. Refrigerator									
2. Tank									
3. Other									
			n (including any accor e, correct and complet			edules and sta	tements) h	as been examined by	
Printed Name_			Print	ed T	itle				
	Signature			Title	e			Date	

## PART II 2007 Public Service Company Property Tax Return For Railroad Car Line (For Year Ending December 31, 2006) DETAILED FLEET DESCRIPTION AND COST OF TOTAL ROLLING STOCK OWNED AND/OR LEASED

## Instructions and/or Explanation for Completing Part II, A Through K and Bottom Line Totals

- A. Number the page and classify railcars as refrigerator, tank or other (which includes box, dump, flat, furniture, gondola, hopper, poultry, stock, etc.). For car classification marked other, please specify.
- B. If taxpayer is based in a foreign country, money *must* be expressed in US currency at the rate of exchange on December 31, 2006.
- C. Age is determined by year of purchase or acquisition whether equipment is new or used. New or used railcars purchased or acquired in the prior year are age 1 and so forth. You should contact your lessor for leased car ages or report the year the lease agreements originated.
- D. Report the car number, or the first and last numbers in the car numbering series, for **all** cars in your total fleet of rolling stock (owned and/or leased) whether they traveled in Kentucky or not.
- E. Report Car Mark, also known as Car Initial, assigned to your car number or series whether registered or not in The Official Railway Equipment Register.
- F. Association of American Railroads four-position alphanumeric code designating type car and general physical description.
- G. Number of Units is the actual number of railcars in the car number series reported in previous Column D.
- H. Unit Cost is the amount you paid for each rail car in the car numbering series. Improvements must be reported on a separate line at the year and age of the actual improvement. Contact your lessor for unit cost of leased cars or multiply your yearly lease payment by factor five.
- I. Multiply Column G by Column H to report the total cost of railcars and improvements on each age line.
- J. Factors for age 1 through 27+ are the year 2007 conversion factors for Class 5 tangible personal property with a 6 percent betterment's allowance.
- K. Multiply Column I by Column J for reporting the Fleet Value of railcars reported on each age line.

TOTALS: Separately total Columns G, I and K, and forward the separate totals of Column G\* and Column K\*\* as instructed below.

A. Pag	e 2 of	If additional sp	pace is need	ed, attach	a separate sc	hedule or make co	ppies of this page for each	h car class	
		(check one) □ Refr	0	☐ Tanl	k □ Ot	her (specify) –			
	ney m	ust be expressed in I				1	<u> </u>	<u> </u>	1
C Age by Y Purch or Acqui Whether or Us	ase sition New	D Car No. or First and Last No. of Series for Total Fleet of Rolling Stock Whether Traveled in KY or Not	E Reporting Car Mark Also Known as Car Initial	F A.A.R. Car Type Code	G Number of Units (Cars in Number Series)	H Unit Cost and Improvements	Total Cost (Col. G x Col. H)	J Factor	K Fleet Value (Col. I x Col. J)
2006	1					\$	\$	.928	\$
2005	2							.897	
2004	3							.869	
2003	4							.835	
2002	5							.786	
2001	6							.701	
2000	7							.622	
1999	8							.563	
1998	9							.500	
1997	10							.447	
1996	11							.401	
1995	12							.361	
1994	13							.331	
1993	14							.301	
1992	15							.272	
1991	16							.243	
1990	17							.219	
1989	18							.199	
1988	19							.188	
1987	20							.188	
1986	21							.188	
1985	22							.188	
1984	23							.188	
1983	24							.188	
1982	25							.188	
1981	26							.188	
1980	27							.188	
1979 & Prior								.188	
TOTA	ı Ç				*		\$		\$

<sup>\*</sup>Carry the total number of units from the above total line of Column G to the front, Part III, Column B.

<sup>\*\*</sup>Carry the total fleet value from the above total line of Column K to the front, Part III, Column F.